

## **Place Of Assessment**

The excise on any particular vehicle is to be assessed at the place where that vehicle is principally kept, i.e., garaged. The relevant statute, Ch. 60A §6, provides:

“The excise...shall be laid and collected at the residential address of the owner, if an individual, or at the principal place of business in the commonwealth, if a partnership, voluntary association or corporation, as determined by the owner’s registration, except that if a motor vehicle...is customarily kept in some other municipality, the excise shall be laid and collected in such other municipality.”

This statute was drafted with a presumption that any particular motor vehicle is kept for excise purposes at the residence or principal business address of its owner. On the basis of this presumption, the statute sets out two alternatives. It instructs that the excise for the vehicle is to be imposed and collected by the city or town where its owner (a) if an individual, lives, or (b) if a partnership, voluntary association or corporation, maintains its principal place of business *unless* the motor vehicle is customarily kept in some other city or town.

It is only when the Registry is specifically notified that a vehicle is principally kept in some other municipality that the Registry will include the excise for that vehicle in the commitment for the other municipality. Otherwise, the excise will be included in the commitment of the municipality where the individual lives or the principal place of business is located.

The place where a motor vehicle is principally kept is not identified on the registration certificate for that vehicle. However, that place is identified on the registrant's insurance coverage selection sheet. Therefore, where an issue arises concerning the place of garaging, the assessors should request a copy of this insurance document.

## **Assessment By Commissioner Of Revenue**

In the case of motor vehicles which are not customarily kept in any Massachusetts city or town, i.e., vehicles registered in Massachusetts but customarily kept out of state, the excise is levied and collected by the Excise Bureau within the Department of Revenue. For answers to questions respecting such excises, call the Excise Bureau at (617) 887-5060.